

Personal Characteristics of Accountants and theirs Impact on Measurement, and Accounting Disclosure

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Abstract

The two issues which have been studied were; first what related to measurements of accounting events and activities and expressing these quantitative data accordingly to recognized conventions and principles, and second the concepts of disclosure and aims and types of disclosure of information. These two activities can influence preparing financial statements which may lead to providing subjective information and the creditability of these statements.

For that a survey been used and a sample of 47 accountants from different companies have been considered for the study, we found that the different level of qualifications and experiences have different impact on the variables of the study of measurement, disclosure, and accounting measurement bias, and this may lead to providing subjective information and manipulating financial statements.

Keywords: Accountants, accounting disclosure, measurements, financial statements.

1- Introduction

The accounting theories current trends led accountants and researchers to search for new intellectual trends for studying and analyzing behavioral phenomena related to accounting and its intellectual trends, and working on analyzing and interpreting those phenomena to ensure finding right means to interpret and finding necessary methods to reduce its aggravation and thus narrowing gabs that may occur as a result of those phenomena and its reflections on the attitudes of accounting thoughts. Accordingly, this research will contain three main axes which are; measurement, disclosure of information, and accounting bias for identifying the relation and influence between these variables and their relationship to personal characteristics of accountants (their degree, career level, and years of experience) in accordance with accounting visions to able to measure the influence by using appropriate statistical tools.

In order to achieve that, the research is divided into three main parts; first part the methodology, while the second part is the theoretical background, and third part allocated for displaying and analyzing the results. Finally there are studies' conclusions and recommendations.

2. Methodology

Steps of the methodology are as followings:

2.1. The Problem

The output of accounting process provided under accounting information system are the result of measurement of accounting events, which are governed by accounting principles and conventions that have been accepted by the accountants, and are followed with different aspects of financial working, with importance of emphasizing the accuracy of accounting of information which disclosed in the statements, whether are costing or financial information, can be achieved through been unbiased, but in spite of that, those statements are not free of bias, particularly with having no full agreement regarding some of the means and methods of finance (Shirazi, 1990, p: 42), and the rate vary depending on efficiency and personal qualification of the accountants. From that the research problem determined and expressed in the context of the following question;

Does personal qualification of an accountant impact its ability to understand and implement methods of accounting regarding obtaining appropriate measurement and disclosing results, leading to making changes at level of bias?

2.2. The Importance

The importance of the research are by explaining the concepts of accounting measurement and disclosure of information at financial statements which determines the impact of bias and personal efforts of accountants which are different because of the personal qualities, and the reflection of that on the accuracy on accounting information which disclosed in financial statements.

2.3. The Hypotheses

There are three main hypotheses expressing the problem for finding appropriate solutions, as followings;

1. There are statistically significant relationship between personal qualities of the accountants (the degree, career level, experiences-years of service) and accounting measurement.
2. There are statistically significant relationship between personal qualities of the accountants (the degree, career level, experiences-years of service) and accounting disclosure.
3. There are statistically significant relationship between personal qualities of the accountants (the degree, career level, experiences-years of service) and bias in measurement and accounting disclosure.

2.4. The Variables

In the research there are three main variables and other subsidiary variables, as followings;

1. Accounting Measurement

Measurement means comparing numbers with past, current, and future events, based on the past and current observations, in accordance with specific regulations. Measurement is the main variable, and includes the following sub-variables:

- A. Ability to understand accounting regulations.
- B. Understanding management requirements, and other users of information.
- C. Speed at completion and providing information.
- D. Attention to the accuracy of the results.
- E. Objectivity of the results.

2. Accounting Disclosure

Disclosure means the proper presentation of accounting information at the financial statements which prepared for that purpose, and disclosure is the main variable which consists from the following sub-variables:

- A. Inclusiveness
- B. Accuracy
- C. Justice
- D. Consistency

3. Accounting Bias

Accounting bias means personal efforts of accountants because of having not enough knowledge about accounting principles or the desire for misleading accounting measurements and disclosure results in financial statements. Accounting bias is the main variable and consists from the following sub variables:

- A. Noncompliance at implementation of accounting regulations.
- B. Concealment and deception at providing some of the results.

- C. Objectivity and verification of the results.
- D. Administration desire and needs.

2.5. The Research Sample

In order to test the research hypotheses to ensure finding appropriate solutions to the problem a sample has been selected randomly, which consists of ten companies, and it concluded all the employees which are working at the accounting division and carries the following career levels:

- A. Accounting manager
- B. Accountant
- C. Assistant Accountant

2.6. The Methodology and Research Design

The research conducted through a questionnaire prepared for that purpose in accordance with (Likert) quintet scale, which financial and cost specialists in the field of accounting have been surveyed from the randomly selected industrial companies, and therefore statistical analyses adopted for analyzing the feedbacks of the sample by using the common statistical methods such as followings:

- A. Mean: to determine the level of response of sample members to the research variables.
- B. Standard Deviation: to determine the dispersion of the sample member's response from their means.
- C. T test: to determine the degree of correlation and impact of accountant personal qualities on the main and sub variables.

3. The Theoretical Framework of the Research

This part includes ideas and concepts related to research variables which are regarded accounting measurements, disclosure, and accounting bias.

3.1. Measurement in Concepts of Accounting

The process of accounting measurement and its steps depends on the purposes which the provided information will be used for. Therefore the accounting information will be divided to two main types according to the users of the information, the first type is cast and management information which decision makers

within the company and at various levels of administration concern about it; the second type is the financial accounting information, it is provided for the outside users of the information.

In another context, (Robinson, 1985, P: 31) viewed that accounting is a system specialized at measurement and delivering information for decision making, this definition added another dimension to accounting, which is accounting is not limited to only measurement procedures, it is an information system provides appropriate information to decision makers, and this determines a clear connection between two theories; measurement theory and information theory. This connection enhances the relation between the role and impact of accounting as an information system with first aspects of measurements, and second financial statements.

According to the information system, accounting represents an integrated information system which accounting procedures and its results worked under a legal framework, while measurement theory consist of two phases; the first registration and allocation of accounting measurements, and the second operating these measurements (Matar, 1996, P: 102). Therefore the information theory completed by measurement theory, and measurement theory operates under the framework of the information theory, therefore both theories provide necessary information to the decision makers. The measurement processes are based on four main elements which are (Matar, Sueti, 2008, P: 131):

1. property of measurement: means a particular property for a particular thing, for example if the project is be measured, the property which the measurement process focus on may it will be the plurality of cash for a particular thing which it may be one of the economic events of the project such as its sales or its profit.
2. Suitable scale for the property measurement: the type of the scale used in the measurement process depends on the property which be measured, for example if X-the production capacity of the project is the property which is

be measuring, the scale could be energy measurement as number of units produced per hour, or number of direct labor hours.

3. The unit of measurement: means the necessity for determining the type of the unit of measurement, for example determining the currency, it is dollar, or etc.

4. The person which responsible for the measurement process: the accountant which is responsible for the accounting measurement process has essential role at determining paths of the measurement process and its methods, as well as its results, because the outcomes may it be different especially in situations which lack of objective measures exist. We conclude that accounting is a servicing activity, it is descriptive, as well as it is analytical, provides interested parties with quantitative and financial information for making decisions that concerned about exploitations and allocations of economic resources of the organization (Abdul Razaq, 1998, P: 149), and accounting performances and functions through a series procedures and regulations and principles which generally accepted which operates economic data which can be expressed quantitatively and analyzes these data, and the goal of these procedures is for identifying the cash amount for these economic events of the project, and through measurement, classifying, and summery the amount of these data are reduced to few important values provided to cost and financial channels and this is the essence of accounting measurement.

3.2. Disclosure in Concepts of Accounting

Users of accounting information needs vary depending on the problem which decision will be mad about it, because of that the views are varied about the concept and the limits of disclosure that should be available in the financial statements, as well as administration view regarding disclosure and types of the information also different with the users or auditors. However disclosure as (Moonitz, 1966, P: 17) stated is essential to ensure that financial statements are not included with misleading information.

The views about disclosure also vary regarding it is a means of communications between financial divisions of the companies with users for the information that included in financial statements, the accounting disclosure is the stage which the accountants express their efforts by providing accounting information (Naghi, 2011, P: 110), while the provided information is not the essential purpose, but a means to have advantage of it by different types of users of information, the importance will be identified based on the amount and the value of the benefit from it. Regarding that the American Accounting Association explained that generation of accounting information is considered as a part of the accounting information system functions, and the basic aspect is the process of communication that involved distribution of the accounting information and

interpretation of the accounting information users for their contents (AAA, 1996, P: 15). In the light of that, (Shirazi, 1990, P: 331) viewed that there are three concepts for disclosure:

1. Adequate disclosure: the minimum amount of information that must be provided in the financial statements.
2. Full disclosure: it is related to the nature, value, and types of the information which have been disclosed.
3. Fair disclosure: concerned regarding balancing at providing needs of users of information.

In spite of difference at identifying the concepts and limits of disclosure, but the amount of disclosure could be sufficient by identifying the appropriate amount of the information that should be disclosed. On the other hand, there are other influential factors directly related with disclosure such as efficiency, degree, and experiences of whom are responsible regarding the disclosure procedures and the disclosed information be influenced based of the level of changes of these factors. Therefore, this principle cannot be separated with personal characteristics of the accountants and its behavioral influence which it may lead to certain of bias at presenting certain information and withholding others.

3.3. Bias at Accounting Measurement and Disclosure

Investigating the reliability of the contents of the financial statements are depending on a set of factors such as analyzing tools that have been used in measurement, and investigating its sincerity, as well as investigating the qualifications of whom responsible for the measurement, therefore there are a high degree of consensus regarding confidence about independent accounting measurements, with using the same methods of measuring for avoiding bias which the accountant may turn to it at measurement process. The motivation for unbiased it may be the degree of clarity and consistency of the accounting regulations and principles, as well as the accounting concern about the possibility of its bias and manipulation be discovered lead his to avoid acting bias,

thus the degree of reliability in the accounting information provided in the financial statements will raise. The accounting and disclosure bias appears not only because the accountant present the information which he wants to provide it to the management, also it may be behavioral motivation because of the accountant desire to have a impact and role at the decision which be made by the management depending the on the provided

information, in another words, the accountant desire to effect the decision makers behaving. Overall, the accounting and disclosure bias appears because of the difference at following the methods and accounting policies, which consider as a very dangerous action, and this because the difference at the accountants skills regarding their degree, level of career, and their experiences, therefore not reducing impact of these factors lead the accounting information provided in the financial statements cannot be verified and be comparable, which lead to reducing its reliability. On the other hand, the type of accounting whether it is cost of financially the level of bias will be different at measuring the financial and economic events, and this related to the objectivity of the used measurement tools, as well as the methods and available means and level of knowledge using them (Dahmash, 1995). Therefore the factor which related to bias is the absence of the qualified accountant which able to understand the regulations and principles, and thus concerning about the objectivity as a critical factor for measurement, disclosure, and objectivity. as well as the accounting information on the financial statements should be free from personal efforts, and be verifiable, and for the synonym of the objectivity (Hindriksen, 1992, P: 70) find out that (verifiability) is the term, as it is compatible with reliability in the accounting information that are appropriate for decision makings.

The accounting measurement bias divided to three types as followings (Matar, Suweti, 2008, P: 149):

1. Bias because of measurement regulations: which are related to the accounting measurement system which contains concepts, principles, assumptions that regulate the measurement process, such as cost principle, recognition principle, and money measurement assumption, and etc. the role of the accountant in that bias theoretically neutral, and one of the clearest type of bias, is the measurement bias in the financial statements.
2. bias because of the whom responsible for the measurement process: it means the measurement bias which it is because the accountants, not the accounting system, it happens for example when a group of accountants assigned to determine the depreciation premium for a fixed asset according to one of the methods, straight line method, the whole group agreed to use the same method, but the differed with the results regarding the value of the depreciation premium. if the reasons for the accounting measurement bias analyzed, it related to the members of the group in their valuation for the estimated life or the salvage value of the fixed asset, therefore it is not related to the method of the measurement.
3. The joint bias: it is the measurement bias which resulted from both the methods and the accountants together. it means the degree of objectivity of the measurement accounting system same to the degree of objectivity of the accountants, and this happens for example when the accountant do not have objectivity uses the measurement tool which is not objective, therefore the effect of the bias increase because of the biased accountant uses biased method for measurement. Example for that conservatism policy, this policy is one of the accounting measurement regulations, used by the accountants at the historical measurements. It is also important to mention that the efficiency of the internal control system in the companies are enhance the accounting and disclosure measurement and limit the bias situations, especially if this efficiency based on the organized and clear plan which ensure the implementation of the laws, regulations, and the financial instructions.

4. Three Presenting and Analyzing the Results

This chapter includes two main parts; the first views the level of response from the members of the research sample regarding the main and sub variables, and this through analyzing the means and standard deviations, while the second focused on the accepting the hypotheses of the research, through using the t test for the correlations between the variables and the accountants personal characteristics, and it is as followings:

First Part: The Initial Description for the answers of the Sample Members By using (SPSS), the statistical program, the values of the means and standard deviations of the main and sub variables of the responses extracted as it is explained at the following table (1):

Table (1): the means and standard deviations of the responses of members of the sample (Number, N = 47)

Main Variables	Sub Variables	SD	Means
Accounting Measurements	Understanding Regulations	0.39	4.82
	Understanding Needs of Management and Users	0.71	4.14
	Speed	0.87	2.90
	Accuracy	1.04	2.68
	Objectivity	0.87	2.74
Accounting Disclosure	Comprehensiveness	1	3.18
	Accuracy	0.51	4.47
	Fairness	0.97	4.09
	Consistency	0.79	3.91
Accounting Bias	Non Compliance	1	3.18
	Concealment and Deception	0.85	2.81
	Objectivity and Verification	1.04	2.68
	Management Desires	1.16	3.16

1. Accounting Measurement

From the initial description of sample members responses and from the Table (1), the main variable (accounting measurement) and its sub variables indicates that the dispersion of the sub variables (Understanding Regulations, Understanding Needs of Management and Users) as followings; the first one has a mean 4.82 and SD 0.39, while the second has 4.14 and 0.71 respectively, the outcomes indicate that the sample members considered the sub variable (Understanding Regulations) as an important base to accounting measurement processes and gave it a high degree, followed by the sub variable (Understanding Needs of Management and Users), while the other sub variables (Speed), (Accuracy), and (Objectivity) their outcomes were close with no dispersion in sample members responses, and their relative importance were not determined.

2. Accounting Disclosure

Outcomes of Table (1) which are related to the means and standard deviations of accounting disclosure for main and sub variables indicated that the focus on disclosure give attention to accuracy and fairness, which results of the accuracy indicated means of 4.47 and SD of 0.51, and fairness with mean of 4.09 and SD of 0.97 which it relatively high, and indicated that the responses to the sub variables view great interest to all aspect of this variable, and the same with (comprehensiveness) and (consistency), which indicated that the responses are relatively high from the close outcomes of means and standard deviations values.

3. Accounting Bias

The values of the means and standard deviations of the sub variables of the accounting bias indicated clear disparity at sample members responses, as the means of noncompliance with the regulations indicated 3.18 and its SD was 1.00 and that relatively high comparing it with other sub variables except with management desires, which its mean was 3.16 and it SD was 1.16, and from that a certain percentage of bias can be determined by the sample members.

Second Part: Analyzing the Correlation between Research Variables and Accountants Personal Characteristics

this part includes analyzing the correlation between the main and sub variables regarding the changes at the accountants personal characteristics which represented by degree, level of career, and experiences for determining the impact of these characteristics on the research variables of measurements and disclosure and its impact on level of the occurred bias.

Table (2), Coefficient correlation between accountants characteristics and accounting measurements

Sub Variables Characteristics	Objectivity		Accuracy		Speed		Understanding Needs of Management		Understanding Regulations	
	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation
Degree	2.05	0.21	2.50	0.25	0.94	1.10	1.23	0.14	0.39	0.09
Level of Career	1.13	0.11	0.47	0.05	0.00	0.00	1.17	0.12	1.23	0.13
Experiences	0.03	0.003	0.56	0.06	0.19	0.02	0.07	0.003	0.66	0.09

As Table (2) viewed there is a relation between degree and sub variables (accuracy, and objectivity), which it appears there is a significant statistical relation, which value of the calculated t higher than (5%).

As for level of career and experiences there is no significant relation, thus there is no significant relation between level of career and experiences and measurements. Therefore in spite of existing a significant relation with the degree, but the first hypothesis (H1) must be rejected.

Table (3), Coefficient correlation between accountants characteristics and accounting disclosure

Sub Variables Characteristics	Consistency		Fairness		Accuracy		Comprehensive	
	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation
Degree	1.11	0.12	0.67	0.07	0.77	0.03	0.59	0.06
Career Level	0.72	0.03	2.15	0.22	3.03	0.31	1.30	0.13
Experiences	0.18	0.02	0.82	0.09	2.25	0.23	2.35	0.24

As Table (3) viewed, results indicated that the correlation between degree, level of career, and experiences with disclosure variables very low and it is not significant statistically except for the variable degree and comprehensive, however it does not influenced the significance of the relation, and as a result of that and because of having no significant relation between accountant characteristics and accounting disclosure, the second hypothesis (H2) is rejected.

Table 4, Coefficient correlation between accountant characteristics and accounting bias

Sub Variables Characteristics	Management Desire		Objectivity and Verification		Concealment and Deception		Compliance with Accounting Regulations	
	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation	t	Coe Correlation
Degree	2.66	0.21	2.59	0.26	0.75	0.03	2.18	0.26
Level Career	1.56	0.16	1.15	0.15	0.77	0.08	1.92	0.17
Experiences	2.94	0.29	0.66	0.07	2.75	0.26	0.49	0.09

As Table (4) viewed, the results indicated a relation between degree and the sub variables (noncompliance with accounting regulation, concealment and deception, management desire) which value of calculated t was greater than (5%), as well as there is a significant statistical correlation between level of career and (noncompliance with accounting regulations and concealment and deception) by varying degrees. As for experience there is correlation with most of the sub variables. From that, these correlation relations indicates that there are significant relations between accountant personal characteristics (degree, career level, and experience) with accounting bias, therefore we conclude that the third hypothesis (H3) accepted. Therefore the followings are determined:

The results give an objective perception which indicates that the response which determined from the means and standard deviations for all main and sub variables are vary although there are a simple levels of dispersion, also

it indicates that the members of the sample widely believed that the ability of some of the facts and its measuring and disclosing raise from less stable factors in finance and accounting fields.

From the results, the correlation between the sub variables and accountants personal characteristics indicated that there is no significant relationship, which led to rejecting the first and second hypotheses, while the third hypothesis accepted.

5. Conclusions and Recommendations

5.1: Conclusions

Through the research outcomes the following conclusions determined:

1. Answers of the members of the sample with their varied personal characteristics were vary which indicates clear fluctuations at sample member's evaluations for the importance of main and sub variables.
2. the correlation between the research variables and accountants personal characteristics viewed great variance and raise or fall at the relation between these variables with the personal characteristics, which led to be difficult to predict and interpret the relationship and obtain a general conclusion for defining the relation between the main and sub variables and the accountant personal characteristics.
3. the hypotheses are not accepted regarding the relation between main variables (measurement, disclosure) and accountants personal characteristics, and this acceptable because of the clarity of the factors of finance and accounting careers regarding goals and programs, in addition of the expanding operations of auditing and controlling to commitment to regulations and accounting systems, this relation only realized at accepting the third hypothesis, which it indicates the relation between accountants personal characteristics and accounting and disclosure bias.

5.2. Recommendations

The following recommendations are determined:

1. Great attention must be taken regarding accounting theories studies which related to behavioral aspects, as it is an important phenomenon, and identifying the necessary forms to reduce the impact of these phenomenon on the finance and accounting careers.
2. Increasing efficiency and awareness of the accountants could lead to implementing accounting regulations, and limiting bias and personal efforts except at clear situation which permitted.
3. Explaining and determining standards of finance and accounting careers and defining accountant's responsibilities in accordance with needs of the managements to accounting information, this may lead to reduce bias situations.
4. Mechanization of the accounting work and introducing computers may lead to limiting bias incidences in accounting and also disclosure.
5. Companies managements must concern about means for selecting and assigning suitable persons for finance and accounting works.
6. Personal characteristics and its relation with finance and accounting science are very important, must be concerned about it and develop studies regarding that for creating logical consensus for maintaining implementation of the accounting regulations.
7. Because the importance of the internal control systems and its relation with accounting information systems, it is necessary to concern about elements of the internal control system and activate its role in the company for maintaining implementation of accounting regulations and principles.

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The Appendix

Questionnaire

The following form which is between your hands are a mean enable researchers to complete their studies (Personal Characteristics of Accountants its impact on measurement, and accounting disclosure), there is no need to mention your name as the information will be transformed to statistical figures. We appreciate your support for completion the research.

The First Axis: The Personal Qualities of the Research Sample:

Academic achievement: Diploma Bachelor Master

Career Level: Account Manager Accountant Assistant Accountant

Years of service: 1-10 11-20 21 and above

Paragraph	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
<u>The Second Axis: Accounting Measurement:</u>					
1. There are always going to be a commitment to applying the rules of accounting.					
2. There is a desire to identify the management requirements and achieve them.					
3. I often find the importance of speed of delivery.					
4. Accurate achievement always given first priority.					
5. Objectivity and the ability to verify took over the utmost importance.					

<p><u>The Third Axis: Accounting Disclosure:</u></p> <ol style="list-style-type: none"> 1. There is often a comprehensive care of disclosed information. 2. The focusing is always on the accuracy of disclosed information. 3. Justice is the basis for the disclosure of accounting information. 4. Consistency always appears in the disclosed information. 					
<p><u>The Fourth Axis: Accounting Bias:</u></p> <ol style="list-style-type: none"> 1. Bias is resulting from non-compliance with the rules of accounting. 2. Often, bias results from the desire to hide some information and misled the administration. 3. A lack of understanding the principle of objectivity and verifiability always becomes a motivation for bias. 4. Some of the administrative wishes are a reason to be bias. 					

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